



March 31, 1999

**ENGROSSED
HOUSE BILL No. 2022**

DIGEST OF HB 2022 (Updated March 29, 1999 7:57 pm - DI 92)

Citations Affected: IC 6-1.1; IC 6-6; IC 6-8.1; IC 9-14; IC 9-17; IC 9-18; IC 9-29; IC 12-13; IC 12-16; IC 12-19; IC 21-2; IC 21-3; noncode.

Synopsis: Excise tax on trucks and semitrailers. Removes certain commercial vehicles from the property tax rolls and imposes an excise tax upon the vehicles. Requires the bureau of motor vehicles and the department of state revenue to deposit commercial vehicle excise taxes collected in 2001 and thereafter in the commercial vehicle excise tax fund. Provides for the distribution of commercial vehicle excise taxes to local units from the commercial vehicle excise tax fund.
(Continued next page)

Effective: January 1, 2000; January 1, 2001.

Dobis, Richardson

(SENATE SPONSORS — LANDSKE, SIMPSON)

January 27, 1999, read first time and referred to Committee on Ways and Means.
February 11, 1999, amended, reported — Do Pass.
February 15, 1999, read second time, amended, ordered engrossed.
February 16, 1999, engrossed.
February 18, 1999, read third time, passed. Yeas 93, nays 4.

SENATE ACTION

March 3, 1999, read first time and referred to Committee on Finance.
March 30, 1999, amended, reported favorably — Do Pass.

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Digest Continued

Appropriates amounts from the general fund that are necessary for the bureau of motor vehicles and the department of revenue to defray the costs of administering the excise tax. Sets forth the commercial vehicle excise tax rates for calendar year 2000. Prescribes the method for establishing the commercial vehicle excise tax for calendar year 2001 and thereafter. Establishes the commercial vehicle excise tax reserve fund to be used to transfer funds for distribution to local units in the event that sufficient funds are not available for distributions from the commercial vehicle excise tax. Provides commercial vehicle excise taxes collected in 2000 shall be deposited into the commercial vehicle excise tax reserve fund. Requires tax payers with commercial vehicles subject to the commercial vehicle excise tax to file an information return with the township assessor before May 15, 2000. Requires the county auditor to apportion and distribute commercial vehicle excise taxes among the respective funds of each taxing unit in the same manner and at the same time as property taxes are apportioned and distributed. Makes conforming amendments.

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March 31, 1999

First Regular Session 111th General Assembly (1999)

PRINTING CODE. Amendments: Whenever an existing statute (or a section of the Indiana Constitution) is being amended, the text of the existing provision will appear in this style type, additions will appear in **this style type**, and deletions will appear in ~~this style type~~.

Additions: Whenever a new statutory provision is being enacted (or a new constitutional provision adopted), the text of the new provision will appear in **this style type**. Also, the word **NEW** will appear in that style type in the introductory clause of each SECTION that adds a new provision to the Indiana Code or the Indiana Constitution.

Conflict reconciliation: Text in a statute in *this style type* or ~~this style type~~ reconciles conflicts between statutes enacted by the 1998 General Assembly.

ENGROSSED HOUSE BILL No. 2022

A BILL FOR AN ACT to amend the Indiana Code concerning taxation and to make an appropriation.

Be it enacted by the General Assembly of the State of Indiana:

- 1 SECTION 1. IC 6-1.1-2-7 IS AMENDED TO READ AS
2 FOLLOWS [EFFECTIVE JANUARY 1, 2001]: Sec. 7. The following
3 property is not subject to assessment and taxation under this article:
4 (1) A commercial vessel that is subject to the net tonnage tax
5 imposed under IC 6-6-6.
6 (2) A motor vehicle or trailer that is subject to the annual license
7 excise tax imposed under IC 6-6-5.
8 (3) A boat that is subject to the boat excise tax imposed under
9 IC 6-6-11.
10 (4) Property used by a cemetery (as defined in IC 23-14-33-7) if
11 the cemetery:
12 (A) does not have a board of directors, board of trustees, or
13 other governing authority other than the state or a political
14 subdivision; and
15 (B) has had no business transaction during the preceding
16 calendar year.
17 (5) **A commercial vehicle that is subject to the annual excise**

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1 **tax imposed under IC 6-6-5.5.**

2 SECTION 2. IC 6-6-5.5 IS ADDED TO THE INDIANA CODE AS
3 A NEW CHAPTER TO READ AS FOLLOWS [EFFECTIVE
4 JANUARY 1, 2000]:

5 **Chapter 5.5. Commercial Vehicle Excise Tax**

6 **Sec. 1. (a) Unless defined in this section, terms used in this**
7 **chapter have the meaning set forth in the International**
8 **Registration Plan or in IC 6-6-5 (motor vehicle excise tax).**
9 **Definitions set forth in the International Registration Plan, as**
10 **applicable, prevail unless given a different meaning in this section**
11 **or in rules adopted under authority of this chapter. The definitions**
12 **in this section apply throughout this chapter.**

13 (b) As used in this chapter, "base revenue" means the minimum
14 amount of commercial vehicle excise tax revenue that a taxing unit
15 will receive in a year.

16 (c) As used in this chapter, "commercial vehicle" means any of
17 the following:

18 (1) An Indiana-based vehicle subject to apportioned
19 registration under the International Registration Plan.

20 (2) A vehicle subject to apportioned registration under the
21 International Registration Plan and based and titled in a state
22 other than Indiana subject to the conditions of the
23 International Registration Plan.

24 (3) A truck, tractor, trailer, semitrailer, or truck-tractor
25 subject to registration under IC 9-18.

26 (d) As used in this chapter, "declared gross weight" means the
27 weight at which a vehicle is registered with:

28 (1) the bureau; or

29 (2) the International Registration Plan.

30 (e) As used in this chapter, "department" means the department
31 of state revenue.

32 (f) As used in this chapter, "fleet" means one (1) or more
33 apportionable vehicles.

34 (g) As used in this chapter, "gross weight" means the total
35 weight of a vehicle or combination of vehicles without load, plus
36 the weight of any load on the vehicle or combination of vehicles.

37 (h) As used in this chapter, "Indiana-based" means a vehicle or
38 fleet of vehicles that is base-registered in Indiana under the terms
39 of the International Registration Plan.

40 (i) As used in this chapter, "in-state miles" means the total
41 number of miles operated by a commercial vehicle or fleet of
42 commercial vehicles in Indiana during the preceding year.



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1 (j) As used in this chapter, "motor vehicle" has the meaning set
2 forth in IC 9-13-2-105(a).

3 (k) As used in this chapter, "owner" means the person in whose
4 name the commercial vehicle is registered under IC 9-18 or the
5 International Registration Plan.

6 (l) As used in this chapter, "preceding year" means a period of
7 twelve (12) consecutive months fixed by the department which shall
8 be within the eighteen (18) months immediately preceding the
9 commencement of the registration year for which proportional
10 registration is sought.

11 (m) As used in this chapter, "semitrailer" has the meaning set
12 forth in IC 9-13-2-164(a).

13 (n) As used in this chapter, "tractor" has the meaning set forth
14 in IC 9-13-2-180.

15 (o) As used in this chapter, "trailer" has the meaning set forth
16 in IC 9-13-2-184(a).

17 (p) As used in this chapter, "truck" has the meaning set forth in
18 IC 9-13-2-188(a).

19 (q) As used in this chapter, "truck-tractor" has the meaning set
20 forth in IC 9-13-2-189(a).

21 (r) As used in this chapter, "vehicle" means a motor vehicle,
22 trailer, or semitrailer subject to registration under IC 9-18 as a
23 condition of its operation on the public highways pursuant to the
24 motor vehicle registration laws of the state.

25 Sec. 2. (a) Except as provided in subsection (b), this chapter
26 applies to all commercial vehicles.

27 (b) This chapter does not apply to the following:

28 (1) Vehicles owned or leased and operated by the United
29 States, the state, or political subdivisions of the state.

30 (2) Mobile homes and motor homes.

31 (3) Vehicles assessed under IC 6-1.1-8.

32 (4) Buses subject to apportioned registration under the
33 International Registration Plan.

34 (5) Vehicles subject to taxation under IC 6-6-5.

35 (6) Vehicles owned or leased and operated by an institution of
36 higher education (as defined in IC 6-3-3-5(d)).

37 (7) Vehicles owned or leased and operated by a volunteer fire
38 company (as defined in IC 36-8-12-2).

39 (8) Vehicles owned or leased and operated by a volunteer
40 emergency ambulance service that:

41 (A) meets the requirements of IC 16-31; and

42 (B) has only members that serve for no compensation or a

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1	42,000 lbs	48,000 lbs	\$50
2	48,000 lbs	54,000 lbs	\$58
3	54,000 lbs	60,000 lbs	\$64
4	60,000 lbs	66,000 lbs	\$68
5	Over 66,000 lbs		\$76

6 **Sec. 5. For calendar year 2000, the excise tax for a tractor used**
7 **with a semitrailer is as follows, based on the declared gross weight**
8 **of the tractor-semitrailer combination:**

9	DECLARED GROSS WEIGHT (Pounds)		
10	Greater than	Equal to or less than	Tax
11	0 lbs	20,000 lbs	\$13
12	20,000 lbs	26,000 lbs	\$25
13	26,000 lbs	30,000 lbs	\$31
14	30,000 lbs	36,000 lbs	\$39
15	36,000 lbs	42,000 lbs	\$43
16	42,000 lbs	48,000 lbs	\$52
17	48,000 lbs	54,000 lbs	\$57
18	54,000 lbs	60,000 lbs	\$63
19	60,000 lbs	66,000 lbs	\$69
20	66,000 lbs	72,000 lbs	\$77
21	72,000 lbs	74,000 lbs	\$83
22	74,000 lbs	76,000 lbs	\$92
23	76,000 lbs	78,000 lbs	\$98
24	Over 78,000 lbs		\$107

25 **Sec. 6. (a) For calendar year 2000, the excise tax for a**
26 **semitrailer, including a semitrailer converted to a full trailer**
27 **through the use of a converter dolly, is one dollar (\$1).**

28 **(b) For calendar year 2000, the excise tax for a trailer having a**
29 **gross weight in excess of three thousand (3,000) pounds is as**
30 **follows, based on the declared gross weight of the trailer:**

31	DECLARED GROSS WEIGHT (Pounds)		
32	Greater than	Equal to or less than	Tax
33	3,000 lbs	5,000 lbs	\$1
34	5,000 lbs	7,000 lbs	\$2
35	7,000 lbs	9,000 lbs	\$2
36	9,000 lbs	12,000 lbs	\$6
37	12,000 lbs	16,000 lbs	\$9
38	16,000 lbs	22,000 lbs	\$13
39	Over 22,000 lbs		\$18

40 **Sec. 7. (a) For calendar years that begin after December 31,**
41 **2000, the annual excise tax for a commercial vehicle will be**
42 **determined by the motor carrier services division on or before**

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1 **October 1 of each year in accordance with the following formula:**

2 **STEP ONE: Determine the total amount of base revenue to be**
3 **distributed from the commercial vehicle excise tax fund to all**
4 **taxing units in Indiana during the calendar year for which the**
5 **tax is first due and payable. For calendar year 2001, the total**
6 **amount of base revenue for all taxing units shall be**
7 **determined as provided in section 19 of this chapter. For**
8 **calendar years that begin after December 31, 2001, the total**
9 **amount of base revenue for all taxing units shall be**
10 **determined by multiplying the previous year's base revenue**
11 **for all taxing units by one hundred and five percent (105%).**

12 **STEP TWO: Determine the sum of fees paid to register the**
13 **following commercial vehicles in Indiana under the following**
14 **statutes during the fiscal year that ends on June 30**
15 **immediately preceding the calendar year for which the tax is**
16 **first due and payable:**

17 (A) Total registration fees collected under IC 9-29-5-3 for
18 commercial vehicles with a declared gross weight in excess
19 of eleven thousand (11,000) pounds, including trucks,
20 tractors not used with semitrailers, traction engines, and
21 other similar vehicles used for hauling purposes;

22 (B) Total registration fees collected under IC 9-29-5-5 for
23 tractors used with semitrailers;

24 (C) Total registration fees collected under IC 9-29-5-6 for
25 semitrailers used with tractors;

26 (D) Total registration fees collected under IC 9-29-5-4 for
27 trailers having a declared gross weight in excess of three
28 thousand (3,000) pounds; and

29 (E) Total registration fees collected under IC 9-29-5-13 for
30 trucks, tractors and semitrailers used in connection with
31 agricultural pursuits usual and normal to the user's
32 farming operation, multiplied by two hundred percent
33 (200%);

34 **STEP THREE: Determine the tax factor by dividing the STEP**
35 **ONE result by the STEP TWO result.**

36 (b) Except as otherwise provided in this chapter, the annual
37 excise tax for commercial vehicles with a declared gross weight in
38 excess of eleven thousand (11,000) pounds, including trucks,
39 tractors not used with semitrailers, traction engines, and other
40 similar vehicles used for hauling purposes, shall be determined by
41 multiplying the registration fee under IC 9-29-5-3 by the tax factor
42 determined in subsection (a).



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1 (c) Except as otherwise provided in this chapter, the annual
2 excise tax for tractors used with semitrailers shall be determined
3 by multiplying the registration fee under IC 9-29-5-5 by the tax
4 factor determined in subsection (a).

5 (d) Except as otherwise provided in this chapter, the annual
6 excise tax for trailers having a declared gross weight in excess of
7 three thousand (3,000) pounds shall be determined by multiplying
8 the registration fee under IC 9-29-5-4 by the tax factor determined
9 in subsection (a).

10 (e) The annual excise tax for a semitrailer shall be determined
11 by multiplying the average annual registration fee under
12 IC 9-29-5-6 by the tax factor determined in subsection (a). The
13 average annual registration fee for a semitrailer under IC 9-29-5-6
14 is sixteen dollars and seventy-five cents (\$16.75).

15 (f) The annual excise tax determined under this section shall be
16 rounded upward to the next full dollar amount.

17 **Sec. 8. (a)** Except as otherwise provided in this chapter, the
18 excise tax imposed under this chapter upon commercial vehicles
19 shall be payable for each registration year, by the owners thereof,
20 in respect to vehicles required to be registered for such registration
21 year as provided in the motor vehicle laws of Indiana and the
22 International Registration Plan. Except as provided in section 8 of
23 this chapter, the excise tax shall be due on or before the regular
24 annual registration date in each year in which the owner is
25 required under the motor vehicle registration laws of Indiana or
26 the terms of the International Registration Plan to register vehicles
27 and the excise tax shall be paid at the time the vehicle is registered
28 by the owner. The payment of the excise tax imposed by this
29 chapter shall be a condition of the right to register or reregister the
30 vehicle and shall be in addition to all other conditions prescribed
31 by law.

32 (b) A voucher from the department showing payment of the
33 excise tax imposed by this chapter may be accepted by the bureau
34 in lieu of a payment under subsection (a).

35 **Sec. 9. (a)** The excise tax on a semitrailer that is registered on a
36 permanent basis shall be due on or before the regular date each
37 year in which the owner is required to renew such registration
38 under the terms of the International Registration Plan or under
39 rules adopted by the bureau under IC 9-18-10-3. The excise tax
40 shall be paid at the time the registration is renewed by the owner.
41 The payment of the excise tax imposed by this chapter shall be a
42 condition of the right to renew the permanent registration and

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1 shall be in addition to all other conditions prescribed by law.

2 (b) The excise tax on a semitrailer that is registered on a five (5)
3 year basis under IC 9-18-10-2 is due before February 1 of each
4 year.

5 (c) The excise tax on a semitrailer that is subject to the
6 International Registration Plan and is registered on a five (5) year
7 basis is due before April 1 of each year. If the department adopts
8 staggered registration under IC 9-18-2-7, the excise tax on a
9 semitrailer that is subject to the International Registration Plan
10 and is registered on a five (5) year basis is due on or before the first
11 day of the month in which the owner is required to purchase or
12 renew the apportioned plate.

13 (d) A voucher from the department showing payment of the
14 excise tax imposed by this chapter may be accepted by the bureau
15 in lieu of a payment under subsection (a).

16 Sec. 10. (a) For calendar years that begin after December 31,
17 2000, a vehicle subject to the International Registration Plan that
18 is registered after the date designated for registration of the vehicle
19 under IC 9-18-2-7 or under rules adopted by the department shall
20 be taxed at a rate determined by the following formula:

21 STEP ONE: Determine the number of months before the
22 vehicle must be registered. A partial month shall be rounded
23 to one (1) month.

24 STEP TWO: Multiply the STEP ONE result by one-twelfth
25 (1/12).

26 STEP THREE: Multiply the annual excise tax for the vehicle
27 by the STEP TWO product.

28 (b) A vehicle that is registered with the bureau after the date
29 designated for registration of the vehicle under IC 9-18-2-7 shall be
30 taxed at a rate determined by the formula set forth in subsection
31 (a).

32 Sec. 11. In administering this chapter, the bureau shall follow
33 the procedures set forth in IC 6-6-5-8, IC 6-6-5-13, and IC 6-6-5-15.

34 Sec. 12. (a) This section applies to excise taxes imposed by this
35 chapter before March 1, 2001.

36 (b) The excise tax imposed by this chapter is hereby determined
37 to be equivalent to an average property tax rate of six dollars (\$6)
38 on each one hundred dollars (\$100) of taxable value. For the
39 purpose of limitations on indebtedness of political or municipal
40 corporations imposed by Article 13, Section 1 of the Constitution
41 of the State of Indiana, commercial vehicles subject to tax under
42 this chapter shall be deemed to be taxable property within each

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1 such political or municipal corporation where the owner resides as
2 shown on the records of the bureau or where the commercial
3 vehicle is based as shown on the records of the department. The
4 assessed valuation of such vehicles shall be determined by
5 multiplying the amount of the tax by one hundred (100) and
6 dividing the product by six dollars (\$6).

7 (c) This section expires March 1, 2001.

8 **Sec. 13. (a)** This section applies to excise taxes imposed by this
9 chapter after February 28, 2001.

10 (b) The excise tax imposed by this chapter is hereby determined
11 to be equivalent to an average property tax rate of two dollars (\$2)
12 on each one hundred dollars (\$100) of taxable value. For the
13 purpose of limitations on indebtedness of political or municipal
14 corporations imposed by Article 13, Section 1 of the Constitution
15 of the State of Indiana, commercial vehicles subject to tax under
16 this chapter shall be deemed to be taxable property within each
17 such political or municipal corporation where the owner resides as
18 shown on the records of the bureau or where the commercial
19 vehicle is based, as shown on the records of the department. The
20 assessed valuation of such vehicles shall be determined by
21 multiplying the amount of the tax by one hundred (100) and
22 dividing the product by two dollars (\$2).

23 **Sec. 14. (a)** The commercial vehicle excise tax reserve fund is
24 established for the purpose of receiving commercial vehicle excise
25 taxes first due and payable in calendar year 2000. The fund shall
26 be administered by the department.

27 (b) The expenses of administering the fund shall be paid from
28 money in the fund.

29 (c) The treasurer of state shall invest the money in the fund not
30 currently needed to meet the obligations of the fund in the same
31 manner as other public money may be invested. Interest that
32 accrues from these investments shall be deposited in the fund.

33 (d) Money in the fund at the end of a state fiscal year does not
34 revert to the state general fund.

35 (e) Any money remaining in the fund on March 1, 2006, shall
36 revert to the motor carrier regulation fund established under
37 IC 8-2.1-23-1.

38 **Sec. 15. (a)** The department shall promptly deposit all amounts
39 collected under section 3(b) of this chapter for taxes first due and
40 payable in calendar year 2000 into the commercial vehicle excise
41 tax reserve fund.

42 (b) The bureau of motor vehicles shall promptly deposit all

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1 amounts collected under this chapter for taxes first due and
2 payable in calendar year 2000 into the commercial vehicle excise
3 tax reserve fund.

4 (c) A contractor providing:

5 (1) a full service license branch under IC 9-16-1-4; or

6 (2) a partial service license branch under IC 9-16-1-4.5,

7 shall remit the amount of commercial vehicle excise tax collected
8 each week for taxes first due and payable in calendar year 2000 to
9 the bureau of motor vehicles for deposit into the commercial
10 vehicle excise tax reserve fund.

11 (d) This section expires June 30, 2001.

12 Sec. 16. (a) The commercial vehicle excise tax fund is established
13 for the purpose of receiving commercial vehicle excise taxes first
14 due and payable in 2001 and thereafter. The fund shall be
15 administered by the department.

16 (b) The expenses of administering the fund shall be paid from
17 money in the fund.

18 (c) The treasurer of state shall invest the money in the fund not
19 currently needed to meet the obligations of the fund in the same
20 manner as other public money may be invested. Interest that
21 accrues from these investments shall be deposited in the fund.

22 (d) Money in the fund at the end of a state fiscal year does not
23 revert to the state general fund.

24 Sec. 17. (a) The department shall promptly deposit all amounts
25 collected under section 3(b) of this chapter into the commercial
26 vehicle excise tax fund for distribution to the taxing units (as
27 defined in IC 6-1.1-1-21) of Indiana. The amount to be distributed
28 to the taxing units of Indiana each year is determined under section
29 19 of this chapter.

30 (b) The bureau of motor vehicles shall promptly deposit all
31 amounts collected under this chapter into the commercial vehicle
32 excise tax fund for distribution to the taxing units (as defined in
33 IC 6-1.1-1-21) of Indiana. The amount to be distributed to the
34 taxing units of Indiana each year is determined under section 19 of
35 this chapter.

36 (c) A contractor providing:

37 (1) a full service license branch under IC 9-16-1-4; or

38 (2) a partial service license branch under IC 9-16-1-4.5,

39 shall remit the amount of commercial vehicle excise tax collected
40 each week to the bureau of motor vehicles for deposit into the
41 commercial vehicle excise tax fund.

42 Sec. 18. (a) A taxpayer who owns, holds, possesses, or controls

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1 a commercial vehicle that:

2 (1) is subject to the commercial vehicle excise tax imposed
3 under this chapter; and

4 (2) would have been subject to assessment as personal
5 property on March 1, 2000, under the law in effect before
6 January 1, 2000;

7 shall file an information return on or before May 15, 2000, with the
8 assessor of each township in which the taxpayer's commercial
9 vehicles would have been subject to assessment and taxation under
10 IC 6-1.1.

11 (b) The information return shall be filed on a form prescribed
12 by the state board of tax commissioners, and shall require the
13 taxpayer to provide information regarding the value, nature, and
14 location of each commercial vehicle which the taxpayer owns,
15 holds, possesses, or controls on March 1, 2000. If a commercial
16 vehicle is used or operated in interstate commerce, the value
17 reported on the information return shall be determined under the
18 procedure set forth in 50 IAC 4.2-10-3.

19 (c) The information return shall be furnished to the taxpayer by
20 the appropriate township assessor in the same manner and at the
21 same time as the taxpayer's personal property tax return.

22 (d) In completing an information return under this section, a
23 taxpayer shall make a complete disclosure of all information,
24 required by the state board of tax commissioners, that is related to
25 the value, nature, or location of commercial vehicles that the
26 taxpayer owns, holds, possesses or controls on March 1, 2000. The
27 taxpayer shall certify to the truth of all information appearing in
28 the information return, and all data accompanying the information
29 return.

30 (e) The township assessor shall examine and verify the accuracy
31 of each information return filed by a taxpayer. If appropriate, the
32 assessor shall compare an information return with the books of the
33 taxpayer and with commercial vehicles owned, held, possessed, or
34 controlled by the taxpayer.

35 Sec. 19. (a) As used in this section, "assessed value" means an
36 amount equal to the true tax value of commercial vehicles that:

37 (1) are subject to the commercial vehicle excise tax under this
38 chapter; and

39 (2) would have been subject to assessment as personal
40 property on March 1, 2000, under the law in effect before
41 January 1, 2000.

42 (b) For calendar year 2001, a taxing unit's base revenue shall be

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1 determined as provided in subsection (f). For calendar years that
 2 begin after December 31, 2001, a taxing unit's base revenue shall
 3 be determined by multiplying the previous year's base revenue by
 4 one hundred and five percent (105%).

5 (c) The amount of commercial vehicle excise tax distributed to
 6 the taxing units of Indiana from the commercial vehicle excise tax
 7 fund shall be determined in the manner provided in this section.
 8 On or before June 1, 2000, each township assessor of a county shall
 9 deliver to the county assessor a list that states by taxing district the
 10 total assessed value as shown on the information returns filed with
 11 the assessor on or before May 15, 2000.

12 (d) On or before July 1, 2000, each county assessor shall certify
 13 to the county auditor the assessed value of commercial vehicles in
 14 every taxing district.

15 (e) On or before August 1, 2000, the county auditor shall certify
 16 the following to the state board of tax commissioners:

17 (1) The total assessed value of commercial vehicles in the
 18 county.

19 (2) The total assessed value of commercial vehicles in each
 20 taxing district of the county.

21 (f) The state board of tax commissioners shall determine each
 22 taxing unit's base revenue by applying the current tax rate for each
 23 taxing district to the certified assessed value from each taxing
 24 district. The state board of tax commissioners shall also determine
 25 the following:

26 (1) The total amount of base revenue to be distributed from
 27 the commercial vehicle excise tax fund in 2001 to all taxing
 28 units in Indiana.

29 (2) The total amount of base revenue to be distributed from
 30 the commercial vehicle excise tax fund in 2001 to all taxing
 31 units in each county.

32 (3) Each county's total distribution percentage. A county's
 33 total distribution percentage shall be determined by dividing
 34 the total amount of base revenue to be distributed in 2001 to
 35 all taxing units in the county by the total base revenue to be
 36 distributed statewide.

37 (4) Each taxing unit's distribution percentage. A taxing unit's
 38 distribution percentage shall be determined by dividing each
 39 taxing unit's base revenue by the total amount of base revenue
 40 to be distributed in 2001 to all taxing units in the county.

41 (g) The state board of tax commissioners shall certify each
 42 taxing unit's base revenue and distribution percentage for calendar

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1 year 2001 to the auditor of state on or before September 1, 2000.

2 (h) The auditor of state shall keep permanent records of each
3 taxing unit's base revenue and distribution percentage for calendar
4 year 2001 for purposes of determining the amount of money each
5 taxing unit in Indiana is entitled to receive in calendar years that
6 begin after December 31, 2001.

7 Sec. 20. (a) On or before May 1, the auditor of state shall
8 distribute to each county auditor an amount equal to fifty percent
9 (50%) of the total base revenue to be distributed to all taxing units
10 in the county for that year.

11 (b) On or before December 1, the auditor of state shall
12 distribute to each county auditor an amount equal to the greater of
13 the following:

14 (1) Fifty percent (50%) of the total base revenue to be
15 distributed to all taxing units in the county for that year.

16 (2) The product of the county's distribution percentage
17 multiplied by the total commercial vehicle excise tax revenue
18 deposited in the commercial vehicle excise tax fund.

19 (c) Upon receipt, the county auditor shall distribute to the taxing
20 units an amount equal to the product of the taxing unit's
21 distribution percentage multiplied by the total distributed to the
22 county under this section. The amount determined shall be
23 apportioned and distributed among the respective funds of each
24 taxing unit in the same manner and at the same time as property
25 taxes are apportioned and distributed.

26 (d) In the event that sufficient funds are not available in the
27 commercial vehicle excise tax fund for the distributions required
28 by subsection (a) and subsection (b)(1), the auditor of state shall
29 transfer funds from the commercial vehicle excise tax reserve fund.

30 (e) The auditor of state shall, not later than July 1 of each year,
31 furnish to each county auditor an estimate of the amounts to be
32 distributed to the counties under this section during the next
33 calendar year. Before August 1, each county auditor shall furnish
34 to the proper officer of each taxing unit of the county an estimate
35 of the amounts to be distributed to the taxing units under this
36 section during the next calendar year and the budget of each taxing
37 unit shall show the estimated amounts to be received for each fund
38 for which a property tax is proposed to be levied.

39 Sec. 21. There is hereby appropriated to the bureau from the
40 state general fund, from monies not otherwise appropriated, a sum
41 sufficient to defray the expenses incurred by the bureau in the
42 administration of the excise tax provisions of this chapter. Only



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1 those expenses that would not otherwise be incurred in the
 2 administration of the motor vehicle registration laws of this state
 3 shall be paid out of the state general fund. The budget agency shall
 4 approve all funds paid out of the state general fund as required in
 5 this section.

6 **Sec. 22.** There is hereby appropriated to the department from
 7 the state general fund, from monies not otherwise appropriated, a
 8 sum sufficient to defray the expenses incurred by the department
 9 in the administration of the excise tax provisions of this chapter.
 10 **Only those expenses that would not otherwise be incurred in the**
 11 **administration of the International Registration Plan shall be paid**
 12 **out of the general fund. The budget agency shall approve all funds**
 13 **paid out of the general fund as required in this section.**

14 SECTION 3. IC 6-8.1-1-1 IS AMENDED TO READ AS
 15 FOLLOWS [EFFECTIVE JANUARY 1, 2000]: Sec. 1. "Listed taxes"
 16 or "taxes" includes only the pari-mutuel taxes (IC 4-31-9-3 through
 17 IC 4-31-9-5); the riverboat admissions tax (IC 4-33-12); the riverboat
 18 wagering tax (IC 4-33-13); the gross income tax (IC 6-2.1); the state
 19 gross retail and use taxes (IC 6-2.5); the adjusted gross income tax (IC
 20 6-3); the supplemental net income tax (IC 6-3-8); the county adjusted
 21 gross income tax (IC 6-3.5-1.1); the county option income tax (IC
 22 6-3.5-6); the county economic development income tax (IC 6-3.5-7);
 23 the auto rental excise tax (IC 6-6-9); the bank tax (IC 6-5-10); the
 24 savings and loan association tax (IC 6-5-11); the production credit
 25 association tax (IC 6-5-12); the financial institutions tax (IC 6-5.5); the
 26 gasoline tax (IC 6-6-1.1); the alternative fuel permit fee (IC 6-6-2.1);
 27 the special fuel tax (IC 6-6-2.5); the motor carrier fuel tax (IC 6-6-4.1);
 28 a motor fuel tax collected under a reciprocal agreement under
 29 IC 6-8.1-3; the motor vehicle excise tax (IC 6-6-5); **the commercial**
 30 **vehicle excise tax (IC 6-6-5.5)**; the hazardous waste disposal tax (IC
 31 6-6-6.6); the cigarette tax (IC 6-7-1); the beer excise tax (IC 7.1-4-2);
 32 the liquor excise tax (IC 7.1-4-3); the wine excise tax (IC 7.1-4-4); the
 33 hard cider excise tax (IC 7.1-4-4.5); the malt excise tax (IC 7.1-4-5);
 34 the petroleum severance tax (IC 6-8-1); the various innkeeper's taxes
 35 (IC 6-9); the various county food and beverage taxes (IC 6-9); the
 36 county admissions tax (IC 6-9-13 and IC 6-9-28); the oil inspection fee
 37 (IC 16-44-2); the emergency and hazardous chemical inventory form
 38 fee (IC 6-6-10); the penalties assessed for oversize vehicles (IC 9-20-3
 39 and IC 9-30); the fees and penalties assessed for overweight vehicles
 40 (IC 9-20-4 and IC 9-30); the underground storage tank fee (IC 13-23);
 41 the solid waste management fee (IC 13-20-22); and any other tax or fee
 42 that the department is required to collect or administer.



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1 SECTION 4. IC 6-8.1-3-1 IS AMENDED TO READ AS
 2 FOLLOWS [EFFECTIVE JANUARY 1, 2000]: Sec. 1. (a) The
 3 department has the primary responsibility for the administration,
 4 collection, and enforcement of the listed taxes. In carrying out that
 5 responsibility, the department may exercise all the powers conferred on
 6 it under this article in respect to any of those taxes.

7 (b) In the case of the motor vehicle excise tax, the department has
 8 the responsibility to act only in the investigation, assessment,
 9 collection, and enforcement of the tax in instances of delinquency or
 10 evasion. Primary responsibility for the administration and collection of
 11 the tax remains with the agencies named in IC 6-6-5.

12 (c) **In the case of commercial vehicle excise taxes that are**
 13 **payable to the bureau of motor vehicles and are not subject to**
 14 **apportionment under the International Registration Plan, the**
 15 **department has the responsibility to act only in the investigation,**
 16 **assessment, collection, and enforcement of the tax in instances of**
 17 **delinquency or evasion. Primary responsibility for the**
 18 **administration and collection of the tax remains with the bureau**
 19 **of motor vehicles.**

20 (d) The department has the primary responsibility for the
 21 administration, investigation, and enforcement of IC 4-32.

22 SECTION 5. IC 6-8.1-4-4 IS AMENDED TO READ AS
 23 FOLLOWS [EFFECTIVE JANUARY 1, 2000]: Sec. 4. (a) The
 24 department shall establish a registration center to service owners of
 25 commercial motor vehicles.

26 (b) The registration center is under the supervision of the
 27 department through the motor carrier services division.

28 (c) An owner or operator of a commercial motor vehicle may apply
 29 to the registration center for the following:

- 30 (1) Vehicle registration (IC 9-18).
- 31 (2) Motor carrier fuel tax annual permit.
- 32 (3) Certificate of operating authority.
- 33 (4) Oversize vehicle permit (IC 9-20-3).
- 34 (5) Overweight vehicle permit (IC 9-20-4).

35 **(6) Payment of the commercial vehicle excise tax imposed**
 36 **under IC 6-6-5.5.**

37 (d) Funding for the development and operation of the registration
 38 center shall be taken from the motor carrier regulation fund (IC
 39 8-2.1-23-1).

40 (e) The department shall recommend to the general assembly other
 41 functions that the registration center may perform.

42 SECTION 6. IC 6-8.1-5-2 IS AMENDED TO READ AS

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1 FOLLOWS [EFFECTIVE JANUARY 1, 2000]: Sec. 2. (a) Except as
 2 otherwise provided in this section, the department may not issue a
 3 proposed assessment under section 1 of this chapter more than three (3)
 4 years after the latest of the date the return is filed, or any of the
 5 following:

6 (1) the due date of the return; or

7 (2) in the case of a return filed for the state gross retail or use tax,
 8 the gasoline tax, the special fuel tax, the motor carrier fuel tax, the
 9 oil inspection fee, or the petroleum severance tax, the end of the
 10 calendar year which contains the taxable period for which the
 11 return is filed.

12 (b) If a person files an adjusted gross income tax (IC 6-3),
 13 supplemental net income tax (IC 6-3-8), county adjusted gross income
 14 tax (IC 6-3.5-1.1), county option income tax (IC 6-3.5-6), or financial
 15 institutions tax (IC 6-5.5) return that understates the person's income,
 16 as that term is defined in the particular income tax law, by at least
 17 twenty-five percent (25%), the proposed assessment limitation is six
 18 (6) years instead of the three (3) years provided in subsection (a).

19 (c) In the case of the motor vehicle excise tax (IC 6-6-5), the tax
 20 shall be assessed as provided in IC 6-6-5-5 and IC 6-6-5-6 and shall
 21 include the penalties and interest due on all listed taxes not paid by the
 22 due date. A person that fails to properly register a vehicle as required
 23 by IC 9-18 and pay the tax due under IC 6-6-5 is considered to have
 24 failed to file a return for purposes of this article.

25 **(d) In the case of the commercial vehicle excise tax imposed**
 26 **under IC 6-6-5.5, the tax shall be assessed as provided in IC 6-6-5.5**
 27 **and shall include the penalties and interest due on all listed taxes**
 28 **not paid by the due date. A person that fails to properly register a**
 29 **commercial vehicle as required by IC 9-18 and pay the tax due**
 30 **under IC 6-6-5.5 is considered to have failed to file a return for**
 31 **purposes of this article.**

32 ~~(e)~~ (e) If a person files a fraudulent, unsigned, or substantially blank
 33 return, or if a person does not file a return, there is no time limit within
 34 which the department must issue its proposed assessment.

35 ~~(e)~~ (f) If, before the end of the time within which the department
 36 may make an assessment, the department and the person agree to
 37 extend that assessment time period, the period may be extended
 38 according to the terms of a written agreement signed by both the
 39 department and the person. The agreement must contain:

40 (1) the date to which the extension is made; and

41 (2) a statement that the person agrees to preserve the person's
 42 records until the extension terminates.



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1 The department and a person may agree to more than one (1) extension
2 under this subsection.

3 ~~(f)~~ (g) If a taxpayer's federal income tax liability for a taxable year
4 is modified due to the assessment of a federal deficiency or the filing
5 of an amended federal income tax return, then the date by which the
6 department must issue a proposed assessment under section 1 of this
7 chapter for tax imposed under IC 6-3 is extended to six (6) months after
8 the date on which the notice of modification is filed with the
9 department by the taxpayer.

10 SECTION 7. IC 6-8.1-7-1 IS AMENDED TO READ AS
11 FOLLOWS [EFFECTIVE JANUARY 1, 2000]: Sec. 1. (a) This
12 subsection does not apply to the disclosure of information concerning
13 a conviction on a tax evasion charge. Unless in accordance with a
14 judicial order or as otherwise provided in this chapter, the department,
15 its employees, former employees, counsel, agents, or any other person
16 may not divulge the amount of tax paid by any taxpayer, terms of a
17 settlement agreement executed between a taxpayer and the department,
18 investigation records, investigation reports, or any other information
19 disclosed by the reports filed under the provisions of the law relating
20 to any of the listed taxes, including required information derived from
21 a federal return, except to:

22 (1) members and employees of the department;
23 (2) the governor;
24 (3) the attorney general or any other legal representative of the
25 state in any action in respect to the amount of tax due under the
26 provisions of the law relating to any of the listed taxes; or
27 (4) any authorized officers of the United States;
28 when it is agreed that the information is to be confidential and to be
29 used solely for official purposes.

30 (b) The information described in subsection (a) may be revealed
31 upon the receipt of a certified request of any designated officer of the
32 state tax department of any other state, district, territory, or possession
33 of the United States when:

34 (1) the state, district, territory, or possession permits the exchange
35 of like information with the taxing officials of the state; and
36 (2) it is agreed that the information is to be confidential and to be
37 used solely for tax collection purposes.

38 (c) The information described in subsection (a) relating to a person
39 on public welfare or a person who has made application for public
40 welfare may be revealed to the director of the division of family and
41 children, and to any county director of family and children located in
42 Indiana, upon receipt of a written request from either director for the

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1 information. The information shall be treated as confidential by the
 2 directors. In addition, the information described in subsection (a)
 3 relating to a person who has been designated as an absent parent by the
 4 state Title IV-D agency shall be made available to the state Title IV-D
 5 agency upon request. The information shall be subject to the
 6 information safeguarding provisions of the state and federal Title IV-D
 7 programs.

8 (d) The name, address, Social Security number, and place of
 9 employment relating to any individual who is delinquent in paying
 10 educational loans owed to an institution of higher education may be
 11 revealed to that institution if it provides proof to the department that the
 12 individual is delinquent in paying for educational loans. This
 13 information shall be provided free of charge to approved institutions of
 14 higher learning (as defined by IC 20-12-21-3(2)). The department shall
 15 establish fees that all other institutions must pay to the department to
 16 obtain information under this subsection. However, these fees may not
 17 exceed the department's administrative costs in providing the
 18 information to the institution.

19 (e) The information described in subsection (a) relating to reports
 20 submitted under IC 6-6-1.1-502 concerning the number of gallons of
 21 gasoline sold by a distributor, and IC 6-6-2.5 concerning the number of
 22 gallons of special fuel sold by a supplier and the number of gallons of
 23 special fuel exported by a licensed exporter or imported by a licensed
 24 transporter may be released by the commissioner upon receipt of a
 25 written request for the information.

26 (f) The information described in subsection (a) may be revealed
 27 upon the receipt of a written request from the administrative head of a
 28 state agency of Indiana when:

- 29 (1) the state agency shows an official need for the information;
- 30 and
- 31 (2) the administrative head of the state agency agrees that any
- 32 information released will be kept confidential and will be used
- 33 solely for official purposes.

34 (g) The name and address of retail merchants, including township,
 35 as specified in IC 6-2.5-8-1(h) may be released solely for tax collection
 36 purposes to township assessors.

37 (h) The department shall notify the appropriate innkeepers' tax
 38 board, bureau, or commission that a taxpayer is delinquent in remitting
 39 innkeepers' taxes under IC 6-9.

40 (i) All information relating to the delinquency or evasion of the
 41 motor vehicle excise tax shall be disclosed to the bureau of motor
 42 vehicles in Indiana and may be disclosed to another state, if the

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1 information is disclosed for the purpose of the enforcement and
2 collection of the taxes imposed by IC 6-6-5.

3 **(j) All information relating to the delinquency or evasion of**
4 **commercial vehicle excise taxes payable to the bureau of motor**
5 **vehicles in Indiana must be disclosed to the bureau and may be**
6 **disclosed to another state, if the information is disclosed for the**
7 **purpose of the enforcement and collection of the taxes imposed by**
8 **IC 6-6-5.5.**

9 **(k) All information relating to the delinquency or evasion of**
10 **commercial vehicle excise taxes payable under the International**
11 **Registration Plan may be disclosed to another state, if the**
12 **information is disclosed for the purpose of the enforcement and**
13 **collection of the taxes imposed by IC 6-6-5.5.**

14 SECTION 8. IC 6-8.1-10-4 IS AMENDED TO READ AS
15 FOLLOWS [EFFECTIVE JANUARY 1, 2000]: Sec. 4. (a) If a person
16 fails to file a return or to make a full tax payment with that return with
17 the fraudulent intent of evading the tax, the person is subject to a
18 penalty.

19 (b) The amount of the penalty imposed for a fraudulent failure
20 described in subsection (a) is one hundred percent (100%) multiplied
21 by:

- 22 (1) the full amount of the tax, if the person failed to file a return;
23 or
24 (2) the amount of the tax that is not paid, if the person failed to
25 pay the full amount of the tax.

26 (c) In addition to the civil penalty imposed under this section, a
27 person who knowingly fails to file a return with the department or fails
28 to pay the tax due under IC 6-6-5 **or IC 6-6-5.5** commits a Class A
29 misdemeanor.

30 (d) The penalty imposed under this section is imposed in place of
31 and not in addition to the penalty imposed under section 2.1 of this
32 chapter.

33 SECTION 9. IC 9-14-1-4 IS AMENDED TO READ AS FOLLOWS
34 [EFFECTIVE JANUARY 1, 2000]: Sec. 4. The commissioner shall
35 appoint and fix, subject to the approval of the governor, the salaries of
36 the deputies, subordinate officers, clerks, and other employees
37 necessary to carry out this title, IC 6-6-5, **IC 6-6-5.5**, and IC 6-6-11.

38 SECTION 10. IC 9-17-2-1 IS AMENDED TO READ AS
39 FOLLOWS [EFFECTIVE JANUARY 1, 2000]: Sec. 1. (a) Within sixty
40 (60) days of becoming an Indiana resident, a person must obtain a
41 certificate of title for all vehicles owned by the person that:

- 42 (1) are subject to the motor vehicle excise tax under IC 6-6-5; and



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- 1 (2) will be operated in Indiana.
- 2 (b) **Within sixty (60) days after becoming an Indiana resident,**
- 3 **a person shall obtain a certificate of title for all commercial**
- 4 **vehicles owned by the person that:**
 - 5 (1) **are subject to the commercial vehicle excise tax under**
 - 6 **IC 6-6-5.5;**
 - 7 (2) **are not subject to proportional registration under the**
 - 8 **International Registration Plan; and**
 - 9 (3) **will be operated in Indiana.**
- 10 ~~(b)~~ (c) A person must produce evidence concerning the date on
- 11 which the person became an Indiana resident.
- 12 SECTION 11. IC 9-18-2-1 IS AMENDED TO READ AS
- 13 FOLLOWS [EFFECTIVE JANUARY 1, 2000]: Sec. 1. (a) Within sixty
- 14 (60) days of becoming an Indiana resident, a person must register all
- 15 motor vehicles owned by the person that:
 - 16 (1) are subject to the motor vehicle excise tax under IC 6-6-5; and
 - 17 (2) will be operated in Indiana.
- 18 (b) **Within sixty (60) days after becoming an Indiana resident,**
- 19 **a person must register all commercial vehicles owned by the person**
- 20 **that:**
 - 21 (1) **are subject to the commercial vehicle excise tax under**
 - 22 **IC 6-6-5.5;**
 - 23 (2) **are not subject to proportional registration under the**
 - 24 **International Registration Plan; and**
 - 25 (3) **will be operated in Indiana.**
- 26 ~~(b)~~ (c) A person must produce evidence concerning the date on
- 27 which the person became an Indiana resident.
- 28 ~~(c)~~ (d) Except as provided in subsection ~~(d)~~; (e), an Indiana resident
- 29 must register all motor vehicles operated in Indiana.
- 30 ~~(d)~~ (e) An Indiana resident who has a legal residence in a state that
- 31 is not contiguous to Indiana may operate a motor vehicle in Indiana for
- 32 not more than sixty (60) days without registering the motor vehicle in
- 33 Indiana.
- 34 ~~(e)~~ (f) An Indiana resident who has registered a motor vehicle in
- 35 Indiana in any previous registration year is not required to register the
- 36 motor vehicle, is not required to pay motor vehicle excise tax under
- 37 IC 6-6-5 **or the commercial vehicle excise tax under IC 6-6-5.5** on
- 38 the motor vehicle, and is exempt from property tax on the motor
- 39 vehicle for any registration year in which:
 - 40 (1) the Indiana resident is:
 - 41 (A) an active member of the armed forces of the United States;
 - 42 and

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- 1 (B) assigned to a duty station outside Indiana; and
 2 (2) the motor vehicle is not operated inside or outside Indiana.
 3 This subsection may not be construed as granting the bureau authority
 4 to require the registration of any vehicle that is not operated in Indiana.
 5 (f) (g) When an Indiana resident registers a motor vehicle in Indiana
 6 after the period of exemption described in subsection (e); (f), the
 7 Indiana resident may submit an affidavit that:
 8 (1) states facts demonstrating that the motor vehicle is a motor
 9 vehicle described in subsection (e); and
 10 (2) is signed by the owner of the motor vehicle under penalties of
 11 perjury;
 12 as sufficient proof that the owner of the motor vehicle is not required
 13 to register the motor vehicle during a registration year described in
 14 subsection (e); (f). The commission or bureau may not require the
 15 Indiana resident to pay any civil penalty or any reinstatement or other
 16 fee that is not also charged to other motor vehicles being registered in
 17 the same registration year.
 18 SECTION 12. IC 9-18-2-15 IS AMENDED TO READ AS
 19 FOLLOWS [EFFECTIVE JANUARY 1, 2000]: Sec. 15. (a) Except as
 20 provided in subsection (b), a person who:
 21 (1) owns a vehicle that is subject to the motor vehicle excise tax
 22 under IC 6-6-5 or the **commercial vehicle excise tax under**
 23 **IC 6-6-5.5;**
 24 (2) is leasing the vehicle to another person who resides in a
 25 different county; and
 26 (3) has agreed to register the vehicle as a condition of the lease;
 27 shall register the vehicle in the county of residence of the person who
 28 is leasing the vehicle, if the application is made in person over the
 29 counter at a full service branch. Otherwise, the person may apply for
 30 and obtain the registration in any county.
 31 (b) If a vehicle is being registered subject to the International
 32 Registration Plan, the vehicle shall be registered at the department of
 33 state revenue under rules adopted under IC 4-22-2.
 34 (c) A vehicle that is being leased and is not subject to the motor
 35 vehicle excise tax under IC 6-6-5 may be registered in the county of
 36 residence of the person who:
 37 (1) owns;
 38 (2) is the lessor of; or
 39 (3) is the lessee of;
 40 the vehicle.
 41 SECTION 13. IC 9-18-2-16, AS AMENDED BY HEA 1184-1999,
 42 IS AMENDED TO READ AS FOLLOWS [EFFECTIVE JANUARY

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1, 2000]: Sec. 16. (a) A person who owns a vehicle must sign an application in ink to register the vehicle.

(b) An application to register a vehicle must contain the following:

(1) The:

(A) name, bona fide residence, and mailing address, including the name of the county, of the person who owns the vehicle; or

(B) business address, including the name of the county, of the person that owns the vehicle if the person is a firm, a partnership, an association, a corporation, a limited liability company, or a unit of government.

If the vehicle that is being registered has been leased and is subject to the motor vehicle excise tax under IC 6-6-5 **or the commercial vehicle excise tax under IC 6-6-5.5**, the application must contain the address of the person who is leasing the vehicle.

If the vehicle that is being registered has been leased and is not subject to the motor vehicle excise tax under IC 6-6-5 **or the commercial vehicle excise tax under IC 6-6-5.5**, the application must contain the address of the person who owns the vehicle, the person who is the lessor of the vehicle, or the person who is the lessee of the vehicle. If a leased vehicle is to be registered under the International Registration Plan, the registration procedures are governed by the terms of the plan.

(2) A brief description of the vehicle to be registered, including the following information if available:

(A) The name of the manufacturer of the vehicle.

(B) The vehicle identification number.

(C) The manufacturer's rated capacity if the vehicle is a truck, tractor, trailer, or semitrailer.

(D) The type of body of the vehicle.

(E) The model year of the vehicle.

(F) Any other information reasonably required by the bureau to enable the bureau to determine if the vehicle may be registered. The bureau may request the person applying for registration to provide the vehicle's odometer reading.

(3) A space on the application in which the person registering the vehicle may indicate the person's desire to donate money to organizations that promote the procurement of organs for anatomical gifts. The space on the application must:

(A) allow the person registering the vehicle to indicate the amount the person desires to donate; and

(B) provide that the minimum amount a person may donate is one dollar (\$1).

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1 Funds collected under this subdivision shall be distributed by the
 2 bureau as directed by the Indiana department of state health under
 3 IC 16-19-3-26. The bureau may deduct from the funds collected
 4 under this subdivision the costs incurred by the bureau in
 5 implementing and administering this subdivision.

6 (c) The department of state revenue may audit records of persons
 7 who register trucks, trailers, semitrailers, buses, and rental cars under
 8 the International Registration Plan to verify the accuracy of the
 9 application and collect or refund fees due.

10 SECTION 14. IC 9-18-2-41 IS AMENDED TO READ AS
 11 FOLLOWS [EFFECTIVE JANUARY 1, 2000]: Sec. 41. (a) In addition
 12 to:

- 13 (1) the penalty described under section 40 of this chapter; and
 14 (2) any judgment assessed under IC 34-28-5 (or IC 34-4-32 before
 15 its repeal);

16 a person who violates section 1 of this chapter shall be assessed a
 17 judgment equal to the amount of excise tax due under IC 6-6-5 or
 18 **IC 6-6-5.5** on the vehicle involved in the violation.

19 (b) The clerk of the court shall do the following:

- 20 (1) Collect the additional judgment described under subsection (a)
 21 in an amount specified by a court order.
 22 (2) Transfer the additional judgment to the county auditor on a
 23 calendar year basis.

24 (c) The auditor shall distribute the judgments described under
 25 subsection (b) to law enforcement agencies, including the state police
 26 department, responsible for issuing citations to enforce section 1 of this
 27 chapter.

28 (d) The percentage of funds distributed to a law enforcement agency
 29 under subsection (c):

- 30 (1) must equal the percentage of the total number of citations
 31 issued by the law enforcement agency for the purpose of
 32 enforcing section 1 of this chapter during the applicable year; and
 33 (2) may be used for the following:
 34 (A) Any law enforcement purpose.
 35 (B) Contributions to the pension fund of the law enforcement
 36 agency.

37 SECTION 15. IC 9-18-9-2 IS AMENDED TO READ AS
 38 FOLLOWS [EFFECTIVE JANUARY 1, 2000]: Sec. 2. A person who
 39 owns a trailer required to be registered under this chapter ~~may~~ **must**
 40 register the trailer:

- 41 (1) on an annual basis under IC 9-18-2-7. ~~or~~
 42 (2) on a two (2) year basis under this chapter.

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1 SECTION 16. IC 9-29-3-3 IS AMENDED TO READ AS
 2 FOLLOWS [EFFECTIVE JANUARY 1, 2000]: Sec. 3. The service
 3 charge for each excise tax collection made under IC 6-6-5 or
 4 **IC 6-6-5.5** is eighty-five cents (\$0.85).

5 SECTION 17. IC 12-13-8-2 IS AMENDED TO READ AS
 6 FOLLOWS [EFFECTIVE JANUARY 1, 2000]: Sec. 2. Each county
 7 shall establish a county medical assistance to wards fund. The fund
 8 shall be funded by the following:

- 9 (1) A tax levy on the property located in each county.
 10 (2) The financial institutions tax (IC 6-5.5), ~~and~~ motor vehicle
 11 excise taxes (IC 6-6-5), **and commercial vehicle excise taxes**
 12 **(IC 6-6-5.5)** that are allocated to the fund.

13 SECTION 18. IC 12-16-14-1 IS AMENDED TO READ AS
 14 FOLLOWS [EFFECTIVE JANUARY 1, 2000]: Sec. 1. A county
 15 hospital care for the indigent fund is established in each county. The
 16 fund consists of the following:

- 17 (1) A tax levy on the property located in each county.
 18 (2) The financial institutions tax (IC 6-5.5), ~~and~~ motor vehicle
 19 excise taxes (IC 6-6-5), **and commercial vehicle excise taxes**
 20 **(IC 6-6-5.5)** that are allocated to the fund.

21 SECTION 19. IC 12-19-4-2 IS AMENDED TO READ AS
 22 FOLLOWS [EFFECTIVE JANUARY 1, 2000]: Sec. 2. A county
 23 welfare administration fund is established in each county. The fund
 24 shall be funded by the following:

- 25 (1) A tax levy on the property located in the county.
 26 (2) The financial institutions taxes under IC 6-5.5 that are
 27 allocated to the fund.
 28 (3) The motor vehicle excise taxes under IC 6-6-5 that are
 29 allocated to the fund.
 30 **(4) The commercial vehicle excise taxes under IC 6-6-5.5 that**
 31 **are allocated to the fund.**

32 SECTION 20. IC 21-2-12-6.1 IS AMENDED TO READ AS
 33 FOLLOWS [EFFECTIVE JANUARY 1, 2000]: Sec. 6.1. (a) The
 34 county supplemental school financing tax revenues shall be deposited
 35 in the county supplemental school distribution fund. In addition, for
 36 purposes of allocating distributions of tax revenues collected under
 37 IC 6-5-10, IC 6-5-11, IC 6-5.5, IC 6-6-5, **IC 6-6-5.5**, or IC 6-6-6.5, the
 38 county supplemental school financing tax shall be treated as if it were
 39 property taxes imposed by a separate taxing unit. Thus, the appropriate
 40 portion of those distributions shall be deposited in the county
 41 supplemental school distribution fund.

- 42 (b) The entitlement of each school corporation from the county

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1 supplemental school distribution fund for each calendar year after 1976
2 shall be the greater of:

- 3 (1) the amount of its entitlement for the calendar year 1976 from
4 the tax levied under this chapter; or
5 (2) an amount equal to twenty-two dollars and fifty cents (\$22.50)
6 times the sum of its ADM plus the additional count of the school
7 corporation for its pupils in all the categories set out in section 3.1
8 of this chapter for the school year ending in the year of
9 distribution.

10 SECTION 21. IC 21-3-1.7-2 IS AMENDED TO READ AS
11 FOLLOWS [EFFECTIVE JANUARY 1, 2000]: Sec. 2. As used in this
12 chapter, "excise tax revenue" means the amount of:

- 13 (1) financial institution excise tax revenue (IC 6-5-10, IC 6-5-11,
14 IC 6-5-12) (or the amount of any distribution by the state to
15 replace these taxes); plus
16 (2) **the motor vehicle excise taxes (IC 6-6-5) and the**
17 **commercial vehicle excise taxes (IC 6-6-5.5);**

18 the school corporation received for deposit in the school corporation's
19 general fund in a year.

20 SECTION 22. [EFFECTIVE JANUARY 1, 2000] **IC 6-6-5.5, as**
21 **added by this act, applies to commercial vehicles registered after**
22 **December 31, 1999.**

23 SECTION 23. [EFFECTIVE JANUARY 1, 2000] (a) **For taxes due**
24 **and payable in calendar year 2002, the state board of tax**
25 **commissioners shall reduce the maximum ad valorem property tax**
26 **levy for each taxing unit for the removal of assessed value under**
27 **IC 6-6-5.5-3 by the amount of commercial vehicle excise tax**
28 **distributed to the unit under IC 6-6-5.5-19.**

29 (b) **Notwithstanding any other law, for the purpose of**
30 **computing each civil taxing unit's maximum levy growth quotient**
31 **under IC 6-1.1-18.5-2, the state board of tax commissioners shall**
32 **subtract from each civil taxing unit's total assessed value for the**
33 **following calendar years the amount of assessed value attributable**
34 **to vehicles now subject to the commercial vehicle excise tax**
35 **imposed under IC 6-6-5.5:**

- 36 (1) 1997.
37 (2) 1998.
38 (3) 1999.
39 (4) 2000.

40 SECTION 24. [EFFECTIVE JANUARY 1, 2000] **If a court makes**
41 **a final determination that the commercial vehicle excise tax, as**
42 **added by this act is invalid, the amendment to IC 6-1.1-2-7, by this**

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1 **act, is void upon the exhaustion of all appeals of the court's final**
2 **determination.**

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COMMITTEE REPORT

Mr. Speaker: Your Committee on Ways and Means, to which was referred House Bill 2022, has had the same under consideration and begs leave to report the same back to the House with the recommendation that said bill be amended as follows:

Page 2, line 21, delete "semitractor" and insert "**truck-tractor**".

Page 3, line 21, after "motor vehicle" insert ", **trailer,**".

Page 4, between lines 5 and 6, begin a new line block indented and insert:

"(11) A vehicle in the inventory of vehicles held for sale by a manufacturer, distributor, or dealer in the course of business."

Page 4, line 19, delete ", as defined in section 1(b) of" and insert "**subject to taxation under**".

Page 4, line 20, delete ", except vehicles in the inventory of vehicles held for sale by".

Page 4, delete line 21.

Page 4, line 30, after "truck" insert "**and a tractor not used with a semitrailer, a traction engine, or other similar vehicle used for hauling purposes**".

Page 4, line 31, delete "truck" and insert "**vehicle**".

Page 4, line 34, delete "\$18" and insert "**\$19**".

Page 4, line 35, delete "\$23" and insert "**\$24**".

Page 4, line 36, delete "\$31" and insert "**\$33**".

Page 4, line 37, delete "\$31" and insert "**\$33**".

Page 4, line 38, delete "\$38" and insert "**\$41**".

Page 4, line 39, delete "\$54" and insert "**\$57**".

Page 4, line 40, delete "\$66" and insert "**\$70**".

Page 4, line 41, delete "\$81" and insert "**\$87**".

Page 4, line 42, delete "\$95" and insert "**\$102**".

Page 5, line 1, delete "\$105" and insert "**\$113**".

Page 5, line 2, delete "\$111" and insert "**\$119**".

Page 5, line 3, delete "\$124" and insert "**\$133**".

Page 5, line 5, delete "or truck-tractor" and insert "**used with a semitrailer**".

Page 5, line 6, delete "vehicle" and insert "**tractor-semitrailer combination**".

Page 5, line 9, delete "\$22" and insert "**\$24**".

Page 5, line 10, delete "\$40" and insert "**\$43**".

Page 5, line 11, delete "\$51" and insert "**\$54**".

Page 5, line 12, delete "\$64" and insert "**\$69**".

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- Page 5, line 13, delete "\$71" and insert "\$76".
- Page 5, line 14, delete "\$86" and insert "\$92".
- Page 5, line 15, delete "\$93" and insert "\$100".
- Page 5, line 16, delete "\$104" and insert "\$111".
- Page 5, line 17, delete "\$112" and insert "\$120".
- Page 5, line 18, delete "\$127" and insert "\$136".
- Page 5, line 19, delete "\$136" and insert "\$146".
- Page 5, line 20, delete "\$151" and insert "\$162".
- Page 5, line 21, delete "\$161" and insert "\$173".
- Page 5, line 22, delete "\$175" and insert "\$188".
- Page 5, line 26, delete "registered on an annual basis under 9-18-2-7".
- Page 5, line 26, delete "four" and insert "three".
- Page 5, line 26, delete "(\$4)" and insert "(\$3)".
- Page 5, delete lines 27 through 40.
- Page 5, line 41, delete "(d)" and insert "(b)".
- Page 6, line 8, delete "\$9" and insert "\$10".
- Page 6, line 9, delete "\$14" and insert "\$15".
- Page 6, line 10, delete "\$22" and insert "\$24".
- Page 6, line 11, delete "\$30" and insert "\$32".
- Page 6, line 17, delete "10" and insert "9".
- Page 6, line 18, delete "and 11".
- Page 6, line 40, delete "IC 9-18-10-3" and insert "IC 9-18-10-2".
- Page 7, line 28, after "in" insert "IC 6-6-5-8, IC 6-6-5-13, and".
- Page 7, line 28, after "IC 6-6-5-15" insert ".".
- Page 7, line 28, delete "and IC 6-6-5-8 through".
- Page 7, delete line 29.
- Page 8, line 19, delete "(a)".
- Page 8, line 19, after "taxpayer" insert "subject to taxation under this chapter".
- Page 8, line 20, delete "as defined by".
- Page 8, line 21, delete "section 1 of this chapter".
- Page 9, line 4, delete "subsections (b) and (c) of this".
- Page 9, line 4, after "section" delete "." and insert "16 of this chapter".
- Page 9, between lines 4 and 5, begin a new paragraph and insert:
- "(b) The bureau of motor vehicles shall promptly deposit all amounts collected under this chapter into the commercial vehicle excise tax fund for distribution to the taxing units (as defined in IC 6-1.1-1-21) of Indiana. The amount to be distributed to the taxing units of Indiana each year is determined under section 16 of this chapter."**

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Page 9, line 5, delete "(b)" and insert "**Sec. 16. (a)**".

Page 9, line 6, after "2000" insert "**from the commercial vehicle excise tax fund**".

Page 9, line 10, delete "5" and insert "**13**".

Page 9, line 15, delete "5" and insert "**13**".

Page 9, line 20, delete "(c)" and insert "**(b)**".

Page 9, line 21, delete "(b)" and insert "**(a)**".

Page 9, line 25, delete "section 3(b) of".

Page 9, line 33, after "department" insert "**and the bureau of motor vehicles**".

Page 9, line 37, delete "(d)" and insert "**(c)**".

Page 10, line 2, delete "(e)" and insert "**(d)**".

Page 10, line 3, delete "(e)" and insert "**(d)**".

Page 10, line 5, delete "section 3(b) of this".

Page 10, line 7, delete "(b)" and insert "**(a)**".

Page 10, line 10, delete "section 3(b) of".

Page 10, line 15, delete "(f)" and insert "**(e)**".

Page 10, line 17, after "units" insert ".".

Page 10, line 17, delete "under this chapter".

Page 10, line 18, delete "(g)" and insert "**(f)**".

Page 10, line 24, delete "16" and insert "**17**".

Page 12, line 4, delete "agencies" and insert "**bureau of motor vehicles**".

Page 12, delete line 5.

Page 17, line 18, delete "Any other overpayment of the".

Page 17, delete line 19.

Page 20, line 28, delete "shall obtain a certificate of title for" and insert "**must register**".

Page 25, line 33, delete ", except for a commercial vehicle held".

Page 25, delete line 34.

Page 25, line 35, delete "distributor, or dealer in the course of business," and insert "**subject to taxation under IC 6-6-5.5**".

Page 25, delete lines 38 through 42.

Page 26, delete lines 1 through 4.

Page 26, line 5, delete "(d)" and insert "**(c)**".

Page 26, line 22, delete "IC 6-6-5-1" and insert "**IC 6-6-5.5-3**".

Page 26, line 23, delete "IC 6-6-5-9" and insert "**IC 6-6-5.5-10 and IC 6-6-5.5-15**".

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and when so amended that said bill do pass.

(Reference is to HB 2022 as introduced.)

BAUER, Chair

Committee Vote: yeas 20, nays 1.

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HOUSE MOTION

Mr. Speaker: I move that House Bill 2022 be amended to read as follows:

Page 9, line 29, after "section." insert "**No unit shall receive less funds than it received the previous calendar year.**".

Page 10, line 7, after "units." insert "**No unit shall receive less funds than it received the previous calendar year.**".

(Reference is to HB2022 as printed February 12, 1999.)

WOLKINS

 HOUSE MOTION

Mr. Speaker: I move that House Bill 2022 be amended to read as follows:

Page 8, between lines 14 and 15, begin a new paragraph and insert:

"(b) A taxpayer may claim a credit allowed under this section on a form prescribed by the state board of tax commissioners. The form must include the amount and location of the taxpayer's assessed valuation attributable to vehicles subject to taxation under this chapter. The taxpayer shall submit the form with the taxpayer's installment of property taxes due May 10, 2000. The taxpayer shall apply the credit equally to each installment of property taxes due under IC 6-1.1-22-9.

(c) The county auditor shall compute the total amount of credits allowed in the county under this section. The county auditor shall certify the following to the state board of tax commissioners before July 1, 2000:

- (1) The total amount of credits allowed in the county.**
- (2) The amount of credits attributable to each taxing unit of the county."**

Page 8, line 15, delete "(b)" and insert "(d)".

Page 8, between lines 38 and 39, begin a new paragraph and insert:

"(c) A contractor providing:

- (1) a full service license branch under IC 9-16-1-4; or**
- (2) a partial service license branch under IC 9-16-1-4.5,**

shall remit the amount of commercial vehicle excise tax collected each week to the bureau of motor vehicles for deposit into the commercial vehicle excise tax fund."

Page 9, line 24, delete "The determination shall".



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Page 9, delete line 25.

Page 9, line 26, delete "of motor vehicles."

Page 10, line 3, after "shall" insert "**determine the total amount of commercial vehicle excise taxes attributable to each taxing unit in the county and the amount determined shall be apportioned and distributed among the respective funds of each taxing unit in the same manner and at the same time as property taxes are apportioned and distributed.**"

Page 10, delete lines 4 through 7.

Page 10, line 11, delete "state board of tax commissioners" and insert "**auditor of state**".

Page 10, line 12, delete "August" and insert "**July**".

Page 10, line 12, after "furnish" insert "**to each county auditor an estimate of the amounts to be distributed to the counties under this section during the next calendar year. Before August 1, each county auditor shall furnish**".

Page 10, line 13, after "unit" insert "**of the county**".

Page 10, line 26, delete "17" and insert "**18**".

Page 18, delete lines 15 through 42.

Page 19, delete lines 1 through 38.

Page 25, line 22, delete "(a)".

Page 25, delete lines 25 through 41.

Renumber all SECTIONS consecutively.

(Reference is to HB 2022 as printed February 12, 1999.)

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COMMITTEE REPORT

Mr. President: The Senate Committee on Finance, to which was referred House Bill No. 2022, has had the same under consideration and begs leave to report the same back to the Senate with the recommendation that said bill be AMENDED as follows:

Replace the effective date in SECTION 1 with "[EFFECTIVE JANUARY 1, 2001]".

Page 2, between lines 12 and 13, begin a new paragraph and insert:

"(b) As used in this chapter, "base revenue" means the minimum amount of commercial vehicle excise tax revenue that a taxing unit will receive in a year."

Page 2, line 13, delete "(b)" and insert "(c)".

Page 2, line 23, delete "(c)" and insert "(d)".

Page 2, line 27, delete "(d)" and insert "(e)".

Page 2, line 28, after "of" insert "state".

Page 2, line 29, delete "(e)" and insert "(f)".

Page 2, line 31, delete "(f)" and insert "(g)".

Page 2, line 34, delete "(g)" and insert "(h)".

Page 2, line 37, delete "(h)" and insert "(i)".

Page 2, line 39, after "year" insert ".".

Page 2, line 39, delete "and in".

Page 2, delete lines 40 through 42.

Page 3, line 1, delete "(i)" and insert "(j)".

Page 3, line 3, delete "(j)" and insert "(k)".

Page 3, line 6, delete "(k)" and insert "(l)".

Page 3, line 11, delete "(l)" and insert "(m)".

Page 3, line 13, delete "(m)" and insert "(n)".

Page 3, line 15, delete "(n)" and insert "(o)".

Page 3, line 17, delete "(o)" and insert "(p)".

Page 3, line 19, delete "(p)" and insert "(q)".

Page 3, line 21, delete "(q)" and insert "(r)".

Page 3, line 27, delete "(b)This" and insert "(b) This".

Page 4, line 24, after "taxes" insert "**first due and payable in 2001 or thereafter,**".

Page 4, line 29, delete "Except as otherwise provided in this chapter," and insert "**For calendar year 2000,**".

Page 4, line 29, delete "annual".

Page 4, line 35, delete "\$19" and insert "**\$11**".

Page 4, line 36, delete "\$24" and insert "**\$14**".

Page 4, line 37, delete "\$33" and insert "**\$19**".

Page 4, line 38, delete "\$33" and insert "**\$19**".

Page 4, line 39, delete "\$41" and insert "**\$23**".

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Page 4, line 40, delete "\$57" and insert "\$33".
 Page 4, line 41, delete "\$70" and insert "\$40".
 Page 4, line 42, delete "\$87" and insert "\$50".
 Page 5, line 1, delete "\$102" and insert "\$58".
 Page 5, line 2, delete "\$113" and insert "\$64".
 Page 5, line 3, delete "\$119" and insert "\$68".
 Page 5, line 4, delete "\$133" and insert "\$76".
 Page 5, line 5, delete "Except as otherwise provided in this chapter,"
 and insert "**For calendar year 2000,**".
 Page 5, line 5, delete "annual".
 Page 5, line 11, delete "\$24" and insert "\$13".
 Page 5, line 12, delete "\$43" and insert "\$25".
 Page 5, line 13, delete "\$54" and insert "\$31".
 Page 5, line 14, delete "\$69" and insert "\$39".
 Page 5, line 15, delete "\$76" and insert "\$43".
 Page 5, line 16, delete "\$92" and insert "\$52".
 Page 5, line 17, delete "\$100" and insert "\$57".
 Page 5, line 18, delete "\$111" and insert "\$63".
 Page 5, line 19, delete "\$120" and insert "\$69".
 Page 5, line 20, delete "\$136" and insert "\$77".
 Page 5, line 21, delete "\$146" and insert "\$83".
 Page 5, line 22, delete "\$162" and insert "\$92".
 Page 5, line 23, delete "\$173" and insert "\$98".
 Page 5, line 24, delete "\$188" and insert "\$107".
 Page 5, line 25, delete "Except as otherwise provided in this
 chapter," and insert "**For calendar year 2000,**".
 Page 5, line 26, delete "annual".
 Page 5, line 28, delete "three dollars (\$3)" and insert "**one dollar
 (\$1)**".
 Page 5, line 29, delete "Except as otherwise provided in this
 chapter," and insert "**For calendar year 2000,**".
 Page 5, line 29, delete "annual".
 Page 5, line 35, delete "\$2" and insert "\$1".
 Page 5, line 36, delete "\$3" and insert "\$2".
 Page 5, line 37, delete "\$4" and insert "\$2".
 Page 5, line 38, delete "\$10" and insert "\$6".
 Page 5, line 39, delete "\$15" and insert "\$9".
 Page 5, line 40, delete "\$24" and insert "\$13".
 Page 5, line 41, delete "\$32" and insert "\$18".
 Page 5, between lines 41 and 42, begin a new paragraph and insert:
**"Sec. 7. (a) For calendar years that begin after December 31,
 2000, the annual excise tax for a commercial vehicle will be**

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determined by the motor carrier services division on or before October 1 of each year in accordance with the following formula:

STEP ONE: Determine the total amount of base revenue to be distributed from the commercial vehicle excise tax fund to all taxing units in Indiana during the calendar year for which the tax is first due and payable. For calendar year 2001, the total amount of base revenue for all taxing units shall be determined as provided in section 19 of this chapter. For calendar years that begin after December 31, 2001, the total amount of base revenue for all taxing units shall be determined by multiplying the previous year's base revenue for all taxing units by one hundred and five percent (105%).

STEP TWO: Determine the sum of fees paid to register the following commercial vehicles in Indiana under the following statutes during the fiscal year that ends on June 30 immediately preceding the calendar year for which the tax is first due and payable:

- (A) Total registration fees collected under IC 9-29-5-3 for commercial vehicles with a declared gross weight in excess of eleven thousand (11,000) pounds, including trucks, tractors not used with semitrailers, traction engines, and other similar vehicles used for hauling purposes;
- (B) Total registration fees collected under IC 9-29-5-5 for tractors used with semitrailers;
- (C) Total registration fees collected under IC 9-29-5-6 for semitrailers used with tractors;
- (D) Total registration fees collected under IC 9-29-5-4 for trailers having a declared gross weight in excess of three thousand (3,000) pounds; and
- (E) Total registration fees collected under IC 9-29-5-13 for trucks, tractors and semitrailers used in connection with agricultural pursuits usual and normal to the user's farming operation, multiplied by two hundred percent (200%);

STEP THREE: Determine the tax factor by dividing the STEP ONE result by the STEP TWO result.

(b) Except as otherwise provided in this chapter, the annual excise tax for commercial vehicles with a declared gross weight in excess of eleven thousand (11,000) pounds, including trucks, tractors not used with semitrailers, traction engines, and other similar vehicles used for hauling purposes, shall be determined by multiplying the registration fee under IC 9-29-5-3 by the tax factor



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determined in subsection (a).

(c) Except as otherwise provided in this chapter, the annual excise tax for tractors used with semitrailers shall be determined by multiplying the registration fee under IC 9-29-5-5 by the tax factor determined in subsection (a).

(d) Except as otherwise provided in this chapter, the annual excise tax for trailers having a declared gross weight in excess of three thousand (3,000) pounds shall be determined by multiplying the registration fee under IC 9-29-5-4 by the tax factor determined in subsection (a).

(e) The annual excise tax for a semitrailer shall be determined by multiplying the average annual registration fee under IC 9-29-5-6 by the tax factor determined in subsection (a). The average annual registration fee for a semitrailer under IC 9-29-5-6 is sixteen dollars and seventy-five cents (\$16.75).

(f) The annual excise tax determined under this section shall be rounded upward to the next full dollar amount."

Page 5, line 42, delete "7" and insert "8".

Page 6, line 5, delete "9" and insert "8".

Page 6, line 7, after "year" insert "in".

Page 6, line 17, delete "8" and insert "9".

Page 6, line 17, delete "which" and insert "that".

Page 6, line 26, delete "which" and insert "that".

Page 6, line 29, delete "which" and insert "that".

Page 6, line 33, delete "which" and insert "that".

Page 6, line 40, delete "9" and insert "10".

Page 6, line 40, delete "A" and insert "For calendar years that begin after December 31, 2000, a".

Page 7, line 14, delete "10" and insert "11".

Page 7, line 16, delete "11" and insert "12".

Page 7, line 32, delete "12" and insert "13".

Page 7, line 33, delete "April 30," and insert "February 28,".

Page 8, line 1, after "based" insert ",".

Page 8, delete lines 5 through 30, begin a new paragraph and insert:

"Sec. 14. (a) The commercial vehicle excise tax reserve fund is established for the purpose of receiving commercial vehicle excise taxes first due and payable in calendar year 2000. The fund shall be administered by the department.

(b) The expenses of administering the fund shall be paid from money in the fund.

(c) The treasurer of state shall invest the money in the fund not currently needed to meet the obligations of the fund in the same

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manner as other public money may be invested. Interest that accrues from these investments shall be deposited in the fund.

(d) Money in the fund at the end of a state fiscal year does not revert to the state general fund.

(e) Any money remaining in the fund on March 1, 2006, shall revert to the motor carrier regulation fund established under IC 8-2.1-23-1.

Sec. 15. (a) The department shall promptly deposit all amounts collected under section 3(b) of this chapter for taxes first due and payable in calendar year 2000 into the commercial vehicle excise tax reserve fund.

(b) The bureau of motor vehicles shall promptly deposit all amounts collected under this chapter for taxes first due and payable in calendar year 2000 into the commercial vehicle excise tax reserve fund.

(c) A contractor providing:

(1) a full service license branch under IC 9-16-1-4; or

(2) a partial service license branch under IC 9-16-1-4.5,

shall remit the amount of commercial vehicle excise tax collected each week for taxes first due and payable in calendar year 2000 to the bureau of motor vehicles for deposit into the commercial vehicle excise tax reserve fund.

(d) This section expires June 30, 2001."

Page 8, line 31, delete "14" and insert "16".

Page 8, line 32, after "taxes" insert "first due and payable in 2001 and thereafter"

Page 8, line 42, delete "15" and insert "17".

Page 9, line 5, delete "16" and insert "19".

Page 9, line 10, delete "16" and insert "19".

Page 9, delete lines 18 through 42.

Page 10, delete lines 1 through 33, begin a new paragraph and insert:

"Sec. 18. (a) A taxpayer who owns, holds, possesses, or controls a commercial vehicle that:

(1) is subject to the commercial vehicle excise tax imposed under this chapter; and

(2) would have been subject to assessment as personal property on March 1, 2000, under the law in effect before January 1, 2000;

shall file an information return on or before May 15, 2000, with the assessor of each township in which the taxpayer's commercial vehicles would have been subject to assessment and taxation under

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IC 6-1.1.

(b) The information return shall be filed on a form prescribed by the state board of tax commissioners, and shall require the taxpayer to provide information regarding the value, nature, and location of each commercial vehicle which the taxpayer owns, holds, possesses, or controls on March 1, 2000. If a commercial vehicle is used or operated in interstate commerce, the value reported on the information return shall be determined under the procedure set forth in 50 IAC 4.2-10-3.

(c) The information return shall be furnished to the taxpayer by the appropriate township assessor in the same manner and at the same time as the taxpayer's personal property tax return.

(d) In completing an information return under this section, a taxpayer shall make a complete disclosure of all information, required by the state board of tax commissioners, that is related to the value, nature, or location of commercial vehicles that the taxpayer owns, holds, possesses or controls on March 1, 2000. The taxpayer shall certify to the truth of all information appearing in the information return, and all data accompanying the information return.

(e) The township assessor shall examine and verify the accuracy of each information return filed by a taxpayer. If appropriate, the assessor shall compare an information return with the books of the taxpayer and with commercial vehicles owned, held, possessed, or controlled by the taxpayer.

Sec. 19. (a) As used in this section, "assessed value" means an amount equal to the true tax value of commercial vehicles that:

- (1) are subject to the commercial vehicle excise tax under this chapter; and
- (2) would have been subject to assessment as personal property on March 1, 2000, under the law in effect before January 1, 2000.

(b) For calendar year 2001, a taxing unit's base revenue shall be determined as provided in subsection (f). For calendar years that begin after December 31, 2001, a taxing unit's base revenue shall be determined by multiplying the previous year's base revenue by one hundred and five percent (105%).

(c) The amount of commercial vehicle excise tax distributed to the taxing units of Indiana from the commercial vehicle excise tax fund shall be determined in the manner provided in this section. On or before June 1, 2000, each township assessor of a county shall deliver to the county assessor a list that states by taxing district the

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total assessed value as shown on the information returns filed with the assessor on or before May 15, 2000.

(d) On or before July 1, 2000, each county assessor shall certify to the county auditor the assessed value of commercial vehicles in every taxing district.

(e) On or before August 1, 2000, the county auditor shall certify the following to the state board of tax commissioners:

(1) The total assessed value of commercial vehicles in the county.

(2) The total assessed value of commercial vehicles in each taxing district of the county.

(f) The state board of tax commissioners shall determine each taxing unit's base revenue by applying the current tax rate for each taxing district to the certified assessed value from each taxing district. The state board of tax commissioners shall also determine the following:

(1) The total amount of base revenue to be distributed from the commercial vehicle excise tax fund in 2001 to all taxing units in Indiana.

(2) The total amount of base revenue to be distributed from the commercial vehicle excise tax fund in 2001 to all taxing units in each county.

(3) Each county's total distribution percentage. A county's total distribution percentage shall be determined by dividing the total amount of base revenue to be distributed in 2001 to all taxing units in the county by the total base revenue to be distributed statewide.

(4) Each taxing unit's distribution percentage. A taxing unit's distribution percentage shall be determined by dividing each taxing unit's base revenue by the total amount of base revenue to be distributed in 2001 to all taxing units in the county.

(g) The state board of tax commissioners shall certify each taxing unit's base revenue and distribution percentage for calendar year 2001 to the auditor of state on or before September 1, 2000.

(h) The auditor of state shall keep permanent records of each taxing unit's base revenue and distribution percentage for calendar year 2001 for purposes of determining the amount of money each taxing unit in Indiana is entitled to receive in calendar years that begin after December 31, 2001.

Sec. 20. (a) On or before May 1, the auditor of state shall distribute to each county auditor an amount equal to fifty percent (50%) of the total base revenue to be distributed to all taxing units

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in the county for that year.

(b) On or before December 1, the auditor of state shall distribute to each county auditor an amount equal to the greater of the following:

(1) Fifty percent (50%) of the total base revenue to be distributed to all taxing units in the county for that year.

(2) The product of the county's distribution percentage multiplied by the total commercial vehicle excise tax revenue deposited in the commercial vehicle excise tax fund.

(c) Upon receipt, the county auditor shall distribute to the taxing units an amount equal to the product of the taxing unit's distribution percentage multiplied by the total distributed to the county under this section. The amount determined shall be apportioned and distributed among the respective funds of each taxing unit in the same manner and at the same time as property taxes are apportioned and distributed.

(d) In the event that sufficient funds are not available in the commercial vehicle excise tax fund for the distributions required by subsection (a) and subsection (b)(1), the auditor of state shall transfer funds from the commercial vehicle excise tax reserve fund."

Page 10, line 34, delete "(f)" and insert "(e)".

Page 11, line 1, delete "17" and insert "21".

Page 11, line 5, delete "which" and insert "that".

Page 11, line 7, before "general" insert "state".

Page 11, line 7, before "budget" delete "state".

Page 11, line 8, before "general" insert "state".

Page 11, line 10, delete "18" and insert "22".

Page 11, line 11, before "general" insert "state".

Page 11, line 11, after "fund" delete "of the state".

Page 11, line 14, delete "which" and insert "that".

Page 11, line 16, before "budget" delete "state".

Page 16, delete lines 19 through 42.

Delete page 17.

Page 18, delete lines 1 through 15.

Page 21, delete lines 2 through 42.

Page 22, delete lines 1 through 7, begin a new paragraph and insert:
"SECTION 15. IC 9-18-2-16, AS AMENDED BY HEA 1184-1999, IS AMENDED TO READ AS FOLLOWS [EFFECTIVE JANUARY 1, 2000]: Sec. 16. (a) A person who owns a vehicle must sign an application in ink to register the vehicle.

(b) An application to register a vehicle must contain the following:

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(1) The:

- (A) name, bona fide residence, and mailing address, including the name of the county, of the person who owns the vehicle; or
- (B) business address, including the name of the county, of the person that owns the vehicle if the person is a firm, a partnership, an association, a corporation, a limited liability company, or a unit of government.

If the vehicle that is being registered has been leased and is subject to the motor vehicle excise tax under IC 6-6-5 **or the commercial vehicle excise tax under IC 6-6-5.5**, the application must contain the address of the person who is leasing the vehicle. If the vehicle that is being registered has been leased and is not subject to the motor vehicle excise tax under IC 6-6-5 **or the commercial vehicle excise tax under IC 6-6-5.5**, the application must contain the address of the person who owns the vehicle, the person who is the lessor of the vehicle, or the person who is the lessee of the vehicle. If a leased vehicle is to be registered under the International Registration Plan, the registration procedures are governed by the terms of the plan.

(2) A brief description of the vehicle to be registered, including the following information if available:

- (A) The name of the manufacturer of the vehicle.
- (B) The vehicle identification number.
- (C) The manufacturer's rated capacity if the vehicle is a truck, tractor, trailer, or semitrailer.
- (D) The type of body of the vehicle.
- (E) The model year of the vehicle.
- (F) Any other information reasonably required by the bureau to enable the bureau to determine if the vehicle may be registered. The bureau may request the person applying for registration to provide the vehicle's odometer reading.

(3) A space on the application in which the person registering the vehicle may indicate the person's desire to donate money to organizations that promote the procurement of organs for anatomical gifts. The space on the application must:

- (A) allow the person registering the vehicle to indicate the amount the person desires to donate; and
- (B) provide that the minimum amount a person may donate is one dollar (\$1).

Funds collected under this subdivision shall be distributed by the bureau as directed by the Indiana department of state health under IC 16-19-3-26. The bureau may deduct from the funds collected

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under this subdivision the costs incurred by the bureau in implementing and administering this subdivision.

(c) The department of state revenue may audit records of persons who register trucks, trailers, semitrailers, buses, and rental cars under the International Registration Plan to verify the accuracy of the application and collect or refund fees due."

Page 23, delete lines 3 through 8.

Page 24, line 28, delete "2001" and insert "2002".

Page 24, line 32, delete "IC 6-6-5.5-10 and IC 6-6-5.5-15" and insert "IC 6-6-5.5-19".

Page 24, delete line 33, begin a new paragraph and insert:

"(b) Notwithstanding any other law, for the purpose of computing each civil taxing unit's maximum levy growth quotient under IC 6-1.1-18.5-2, the state board of tax commissioners shall subtract from each civil taxing unit's total assessed value for the following calendar years the amount of assessed value attributable to vehicles now subject to the commercial vehicle excise tax imposed under IC 6-6-5.5:

- (1) 1997.**
- (2) 1998.**
- (3) 1999.**
- (4) 2000.**

SECTION 27. [EFFECTIVE JANUARY 1, 2000] If a court makes a final determination that the commercial vehicle excise tax, as added by this act is invalid, the amendment to IC 6-1.1-2-7, by this act, is void upon the exhaustion of all appeals of the court's final determination."

Renumber all SECTIONS consecutively.

and when so amended that said bill do pass.

(Reference is to HB 2022 as reprinted February 16, 1999.)

BORST, Chairperson

Committee Vote: Yeas 12, Nays 1.

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